

Article - Tax - General

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§11-1A-01.

(a) In this subtitle the following words have the meanings indicated.

(b) (1) “On-site generated electricity” means electricity that is generated at a facility:

(i) the owner of which is an electric consumer that, together with any tenants of the owner, consumes at least 80% of the electricity generated by the facility each year; and

(ii) that is operated by the owner or a designee of the owner.

(2) “On-site generated electricity” does not include electricity generated at a facility that is owned by more than one person or governmental entity unless the ownership of the facility and the ownership of the building or machinery and equipment that consumes the electricity is substantially the same, as determined under regulations that the Comptroller adopts.

(c) “Owner” means the person or governmental entity that has a capital investment in a facility and that for federal income tax purposes is entitled to deduct depreciation on the facility or would be entitled to the deduction if subject to the federal income tax.

(d) “Public service company” has the meaning stated in § 8-401 of this article.

(e) “Special use tax on electricity” means the tax imposed under this subtitle.

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